

The Utah State Tax Commission is reviewing ATVs purchased tax free under the sales tax exemption for agricultural producers. Not all purchasers of ATVs who claim the agricultural exemption qualify for it. The purpose of this is to educate taxpayers, and to help them comply with their Utah sales and use tax responsibility. Letters were sent to certain ATV purchasers who claimed the agricultural exemption, but appear not to qualify for it.

Sales and use tax references may be found in [59-12-104\(18\) of Title 59 Chapter 12](#) of the Utah Code, and [Administrative Rule R865-19S-49](#) [A](#)

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The following files will assist you in completing the required forms. If you need additional information, contact the Auditing Division at: comp@utah.gov .

Files and Forms

- [Cover Letter](#)
- [Frequently Asked Questions – ATVs](#)
- [ATV Summary](#) *

* **Note:** When responding, please submit the ATV Summary that you received in the mail, which is specific to your ATV purchase. If the original ATV Summary has been misplaced, you may use the generic Summary provided here. Please contact us for the correct tax rate and interest amount to use. Contact information can be found in Section C of the ATV Summary.